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Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment

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MEETING OF THE STATES PARTIES
Third Meeting
Geneva
26 November 1991

RESPONSIBILITIES OF THE STATES PARTIES FOR THE EXPENSES REFERRED TO IN ARTICLE 17, PARAGRAPH 7, AND ARTICLE 18, PARAGRAPH 5, OF THE CONVENTION AGAINST TORTURE AND OTHER CRUEL, INHUMAN OR DEGRADING TREATMENT OR PUNISHMENT

Report of the Secretary-General

INTRODUCTION

1. It will be recalled that under the terms of article 17, paragraph 7 of the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment 1/ "States parties shall be responsible for the expenses of the members of the Committee while they are in performance of Committee duties".

2. Under the terms of article 18, paragraph 5 of the Convention, "the States parties shall be responsible for expenses incurred in connection with the holding of meetings of the States parties and of the Committee, including reimbursement to the United Nations for any expense, such as the cost of staff and facilities, incurred by the United Nations pursuant to paragraph 3 of this article".

3. The Secretary-General submits this report in accordance with paragraph 6 of his statement on programme budget implications relating to measures of implementation of the Convention (CAT/SP/4) whereby he will prepare and submit to each meeting of States parties biennial reports on the expenses incurred and the reimbursement made to the United Nations in accordance with the scale of assessment decided upon by the States parties at their First Meeting.

GE.91-13900/3849B

I. FIRST FINANCIAL PERIOD
(26 June 1987-31 December 1988)

4. The expenses incurred in respect of the first financial period for the activities under the Convention and the related proportionate share of costs have been reported to the States parties at their Second Meeting (28 November 1989). 2/ The status of outstanding contributions as at 30 September 1991 is shown in Part VI below and Annex X.

II. SECOND FINANCIAL PERIOD
(1 January-31 December 1989)

5. The table of Annex I summarizes the expenditures recorded in the accounts for the second financial period in connection with the activities under the Convention including the second and third sessions of the Committee against Torture (17-28 April 1989 and 13-24 November 1989 respectively) and the Second Meeting of the States parties to the Convention (28 November 1989).

6. In accordance with the decision adopted at the First Meeting of the States parties (CAT/SP/SR.1), estimated annual expenses are apportioned among the States parties on the basis of the United Nations scale of assessment and in no case is the share of a single State party in excess of 25 per cent of the expenses estimated for that year. As also set out in the same decision, the procedure for payment by States parties is as described in paragraphs 27 to 30 of the statement submitted by the Secretary-General on programme budget implications (CAT/SP/4) and as from 1 January 1989 the apportionment of estimated annual expenses is based each year on the actual number of States parties to the Convention at that time. Accordingly, Annex II provides the share of costs by States parties apportioned on the basis of the expenditure recorded in 1989. It also shows the contributions received. In accordance with the procedure outlined in paragraph 29 of document CAT/SP/4, the over-assessment of $1,028,989.76 was credited against the fourth financial period (1991). Since for some States parties the credit for 1991 exceeded the assessment for 1991 as shown in Annex VI, the balance has been credited to the assessment for the fifth financial period (1992) as per Annex VIII. On the other hand and with reference to paragraph 28 of document CAT/SP/4, it should be noted that six States parties were in arrears with their payments as at 30 September 1991 for an amount of $9,729.59 as per Part VI below and Annex X.

7. Finally, it should be noted that an expenditure of $231,587.41 incurred for processing of additional documentation was not recorded in the accounts prior to their closing. Under these circumstances, the apportionment of such expenditure will be made in the third financial period (1990) based on the number of States that were parties to the Convention in 1989. Accordingly, the related apportionment is shown in Annex IV.

III. THIRD FINANCIAL PERIOD
(1 January-31 December 1990)

8. Annex III summarizes the expenditures incurred for the third financial period in respect of the activities under the Convention including the fourth and fifth sessions of the Committee against Torture (23 April-4 May 1990

and 12-23 November 1990 respectively). Annex IV summarizes the contributions received and the share of costs apportioned on the basis of the actual expenditures. It will be noted that the total expenditure was $1,320,324.89. A total of $861,722.05 were received and a total credit of $490,879.72 was available from assessments related to the first financial period (1987-1988). After taking into account the proportionate share for the additional expenditure incurred in 1989 as mentioned in paragraph 7 above, the resulting amount available from the assessment is $8,412.00. This amount will be credited to the assessment for the fifth financial period (1992) in accordance with the provisions of paragraph 29 of document CAT/SP/4. On the other hand, it should be noted that $207,722.53 were outstanding as at 30 September 1991. Of these, $82,176.22 were in arrears as defined in paragraph 15 below and as per Annex X.

IV. FOURTH FINANCIAL PERIOD
(1 January-31 December 1991)

9. Annex V provides the estimated costs for the fourth financial period as laid down in Annex VI to document CAT/SP/8 and as approved by the States parties at their Second Meeting (CAT/SP/SR.2). Annex VI provides the apportionment of the estimated costs based on the number of States parties to the Convention at the time the apportionment was made. These estimates cover the sixth and seventh sessions of the Committee against Torture (22 April-3 May 1991 and 11-22 November 1991 respectively) as well as the Third Meeting of the States parties (26 November 1991). The Annex also contains the status of contributions received from the States parties as at 30 September 1991 and shows the credits available as a result of over-assessments related to the second financial period (1989). As mentioned in paragraph 6 above, for some States parties the credit for 1991 exceeded the assessment for 1991. The balance was credited to the assessment for the fifth financial period (1992) as shown in Annex VIII. When final expenditures for 1991 are available, any over-assessment will be credited to the sixth financial period (1993) in accordance with the provisions of paragraph 29 of document CAT/SP/4. On the other hand and with reference to paragraph 28 of document CAT/SP/4, it should be noted that 19 States parties were in arrears with their payments as at 30 September 1991 for an amount of $255,366.38 as per Part VI below and Annex X.

V. FIFTH AND SIXTH FINANCIAL PERIODS

10. In order to facilitate the estimate by States parties of the contributions to be assessed for future financial periods of the Convention, the Secretary-General wishes to bring to their attention the estimated costs related to the fifth and sixth financial periods. These estimates are shown in Annexes VII and IX respectively. Based on these costs, the estimated assessment for 1992 of each of the 59 States which were parties to the Convention as at 10 October 1991 is shown in Annex VIII. This Annex also shows the credits available as a result of over-assessments as per paragraphs 6 and 8 above. The actual assessment will be determined at the time of transmittal of assessment notices to the States parties (i.e. January/February 1992) based on the number of States parties to the Convention at that time.

11. The estimates for 1992 and 1993 have been prepared based on similar resource requirements as for prior years, except for the addition of 12 work months of support services for each year due to an increase in the workload of the activities related to the implementation of the Convention.

12. Conference-servicing costs are based on the four working languages currently used for the Committee and the States parties meetings, namely English, French, Russian and Spanish. Should the States parties wish to introduce Arabic and/or Chinese as additional working languages the financial implications would be as follows:

Extra cost for one additional language (Arabic or Chinese):

$387,600 for 1992 and $422,700 for 1993;

Extra cost for two additional languages (Arabic and Chinese):

$775,200 for 1992 and $845,400 for 1993.

VI. STATUS OF CONTRIBUTIONS

13. The summary of outstanding contributions as at 30 September 1991 is as follows:

	$
First financial period (26 June 1987-31 December 1988)	5,714.00
Second financial period (1 January-31 December 1989)	9,729.59
Third financial period (1 January-31 December 1990	207,722.53
Fourth financial period (1 January-31 December 1991)	255,366.38
Total	478,532.50

14. It should be noted that the outstanding contribution of $207,722.53 for the third financial period consists of (a) $82,176.22 representing the total payment not yet received against the 1990 assessments and $125,546.31 representing the total amount due as a result of the additional expenditure of $231,587.41 mentioned in paragraph 7 above, which will be assessed separately before year-end.

15. It should be recalled that as set out in paragraph 28 of document CAT/SP/4 a State party would be considered in arrears if payment of its assessed contribution is not made within 60 days from the date of the assessment notice.

16. Accordingly, Annex X provides details on the States parties that are in arrears with their contributions as at 30 September 1991.

17. The Secretary-General wishes to note that an increasing number of States parties do not meet their financial responsibilities in full under the Convention. Under the terms of the decision taken by States parties at their Second Meeting (CAT/SP/SR.2), it was inter alia reaffirmed that "all States parties must comply fully and promptly with their financial obligations under the Convention" and "States parties that have not yet paid their assessed contributions, and in particular those whose arrears pertain to two consecutive financial periods" were urged "to fulfil their obligations forthwith". The Secretary-General, therefore, urges States parties concerned to comply fully and promptly with this decision.

18. Based on the information provided in Annex VIII only $158,169.78 will be available as a credit against the 1992 estimated expenditures. In accordance with paragraph 28 of document CAT/SP/4 and in view of the current financial status of the Organization, activities envisaged under the Convention for 1992 onwards, including the sessions of the Committee against Torture, will not take place unless sufficient funds have been collected from States parties. The Secretary-General, therefore, urges in the strongest terms States parties that as soon as 1992 assessment notices are received, related payments be promptly made within 60 days.

19. Given the importance of the activities implemented under the Convention, the Secretary-General trusts that States parties will comply fully with their financial responsibilities thereunder.

Notes

1/ General Assembly resolution 39/46 (Official Records of the General Assembly - Thirty-ninth session, supplement No. 51).

2/ Annexes I and II to document CAT/SP/8.

ANNEX I

FINAL EXPENDITURES IN RESPECT OF THE SECOND FINANCIAL PERIOD
(1 January-31 December 1989)

		Final expenditures for 1989 ($US)
A.	Conference-servicing requirements	
	Second session of the Committee against Torture (17-28 April 1989) 1/ 2/	243,715.85
	Third session of the Committee against Torture (13-24 November 1989) 1/ 2/	52,987.72
	Second meeting of the States parties to the Convention against Torture (28 November 1989) 2/ 3/	5,583.54
B.	Travel and subsistence of experts	
	Travel and subsistence of the 10 members of the Committee against Torture in connection with the holding of the second and third sessions of the Committee in 1989 4/	55,793.20
C.	Staffing requirements	
	Professional and general service staff resources. 2/	136,763.54
	Subtotal	**494,843.85**
D.	Programme support costs (13% of expenditure incurred)	64,329.70
	Total	559,173.55
E.	Additional processing of documentation	231,587.41
	Grand Total	790,760.96

1/ As provided for under Rule 2 of the Rules of Procedure of the Committee against Torture.

2/ As provided for under paragraphs 3 and 5 of Article 18 of the Convention against Torture.

3/ As provided for under paragraph 3 of Article 17 of the Convention.

4/ As provided for under paragraph 7 of Article 17 of the Convention.

Annex II

PROPORTIONATE SHARE OF COSTS AND CONTRIBUTIONS RECEIVED AT
30 SEPTEMBER 1991 IN RESPECT OF THE SECOND FINANCIAL PERIOD
(1 January - 31 December 1989)

	Proportionate share of costs US$	Contributions received US$	Credit against 1991 assessment 1/ US$
1. Afghanistan	111.83	212.00	100.17
2. Argentina	8,387.60	Not yet received	-
3. Austria	9,450.03	35,500.00	26,049.97
4. Belize	111.83	500.00	388.17
5. Bulgaria	1,901.19	3,611.00	1,709.81
6. Byelorussian Soviet Socialist Republic	4,193.80	7,966.00	3,772.20
7. Cameroon	111.83	531.99	420.16
8. Canada	39,421.73	146,800.00	107,378.27
9. Chile	1,006.51	3,300.00	2,293.49
10. China	10,065.12	37,900.00	27,834.88
11. Colombia	1,789.35	1,789.35	-
12. Czechoslovakia	8,387.60	33,500.00	25,112.40
13. Denmark	8,779.02	34,600.00	25,820.98
14. Ecuador	391.42	1,500.00	1,108.58
15. Egypt	894.67	3,300.00	2,405.33
16. France	79,626.39	305,400.00	225,773.61
17. German Democratic Republic	16,271.95	63,700.00	47,428.05
18. Greece	5,088.47	9,644.24	4,555.77
19. Guyana	111.83	Not yet received	-
20. Hungary	2,684.03	10,600.00	7,915.97
21. Italy	50,828.87	137,700.00	86,871.13
22. Luxembourg	782.84	2,400.00	1,617.16
23. Mexico	11,966.31	28,577.75	16,611.44
24. Netherlands	21,024.92	56,800.00	35,775.08
25. Norway	6,989.66	25,800.00	18,810.34
26. Panama	223.66	Not yet received	-
27. Peru	782.84	Not yet received	-
28. Philippines	1,118.34	2,008.70	890.36
29. Portugal	2,292.61	6,200.00	3,907.39
30. Senegal	111.83	111.83	-
31. Spain	24,827.30	47,162.00	22,334.70
32. Sweden	15,377.27	59,997.69	44,620.42
33. Switzerland	13,811.58	53,800.00	39,988.42
34. Togo	111.83	Not yet received	-
35. Tunisia	391.42	1,500.00	1,108.58
36. Turkey	4,081.96	15,941.17	11,859.21
37. Uganda	111.83	Not yet received	-
38. Ukrainian Soviet Socialist Republic	15,936.44	30,273.00	14,336.56
39. Union of Soviet Socialist Republics	127,212.08	241,651.00	114,438.92
40. United Kingdom	61,900.51	167,200.00	105,299.49
41. Uruguay	503.25	956.00	452.75
Total	559,173.55	1,578,433.72	1,028,989.76

1/ In accordance with the provisions of paragraph 29 of document CAT/SP/4 these amounts were credited to the assessments for the fourth financial period (1991).

Annex III

FINAL EXPENDITURES IN RESPECT OF THE THIRD FINANCIAL PERIOD
(1 January - 31 December 1990)

Resource Requirements	Final expenditures for 1990 (US$)
A. Conference-servicing requirements	
Fourth session of the Committee against Torture (23 April - 4 May 1990) 1/ 2/	501,996.20
Fifth session of the Committee against Torture (12 - 23 November 1990) 1/ 2/	362,459.18
B. Travel and subsistence of experts	
Travel and subsistence of the 10 members of the Committee against Torture in connection with the holding of the fourth and fifth sessions of the Committee in 1990. 3/	72,069.12
C. Staffing requirements	
Professional and general service staff resources. 2/	231,904.61
Sub-total	1,168,429.11
D. Programme support costs (13% of expenditure incurred)	151,895.78
Total	1,320,324.89

1/ As provided for under Rule 2 of the Rules of Procedure of the Committee against Torture.

2/ As provided for under paragraphs 3 and 5 of Article 18 of the Convention against Torture.

3/ As provided for under paragraph 7 of Article 17 of the Convention.

Annex IV

PROPORTIONATE SHARE OF COSTS AND CONTRIBUTIONS RECEIVED AS AT
30 SEPTEMBER 1991 IN RESPECT OF THE THIRD FINANCIAL PERIOD
(1 January - 31 December 1990)

	Proportionate share of cost $	Proportionate share of cost add. document. 1989 1/ $	Total proportionate share of cost $	Credit against assessment 2/ $	Contributions received in 1990 $	Total contributions for 1990 $	Total contributions due $	Credit against 1992 assessment 3/ $
1. Afghanistan	264.06	46.32	310.38	-	300.00	300.00	10.38	-
2. Algeria	4,093.01	-	4,093.01	-	4,500.00	4,500.00	-	406.99
3. Argentina	17,956.42	3,473.81	21,430.23	-	Not yet received	-	21,430.23	-
4. Australia	42,514.46	-	42,514.46	-	46,400.00	46,400.00	-	3,885.54
5. Austria	20,068.94	3,913.83	23,982.77	13,238.00	8,662.00	21,900.00	2,082.77	-
6. Belize	264.06	46.32	310.38	224.00	Not yet received	224.00	86.38	-
7. Brazil	39,345.68	-	39,345.68	-	Not yet received	-	39,345.68	-
8. Bulgaria	4,093.01	787.40	4,880.41	2,903.39	1,596.61	4,500.00	380.41	-
9. Byelorussian Soviet Socialist Republic	8,978.21	1,736.91	10,715.12	6,073.00	3,727.00	9,800.00	915.12	-
10. Cameroon	264.06	46.32	310.38	276.66	-	276.66	33.72	-
11. Canada	83,840.63	16,326.91	100,167.54	54,971.00	36,529.00	91,500.00	8,667.54	-
12. Chile	2,112.52	416.86	2,529.38	-	Not yet received	-	2,529.38	-
13. China	21,389.26	4,168.57	25,557.83	-	23,400.00	23,400.00	2,157.83	-
14. Colombia	3,828.94	741.08	4,570.02	-	4,200.00	4,200.00	370.02	-
15. Federative Republic Czech and Slovak	17,956.42	3,473.81	21,430.23	-	19,600.00	19,600.00	1,830.23	-
16. Denmark	18,748.61	3,635.92	22,384.53	12,974.00	7,516.00	20,490.00	1,894.53	-
17. Ecuador	792.19	162.11	954.30	-	Not yet received	-	954.30	-
18. Egypt	1,848.45	370.54	2,218.99	600.56	1,399.44	2,000.00	218.99	-
19. Finland	13,863.41	-	13,863.41	-	15,092.45	15,092.45	-	1,229.04
20. France	169,397.68	32,978.05	202,375.73	114,515.00	70,385.00	184,900.00	17,475.73	-
21. German Dem. Rep.	34,724.54	6,739.19	41,463.73	23,859.68	14,040.32	37,900.00	3,563.73	-
22. Greece	10,826.66	2,107.45	12,934.11	-	Not yet received	-	12,934.11	-
23. Guatemala	528.13	-	528.13	-	Not yet received	-	528.13	-
24. Guinea	264.06	-	264.06	-	Not yet received	-	264.06	-
25. Guyana	264.06	46.32	310.38	-	Not yet received	-	310.38	-
26. Hungary	5,677.40	1,111.62	6,789.02	3,905.00	2,295.00	6,200.00	589.02	-
27. Italy	108,134.61	21,051.30	129,185.91	-	118,000.00	118,000.00	11,185.91	-
28. Libyan Arab Jamahiriya	7,657.88	-	7,657.88	-	Not yet received	-	7,657.88	-
29. Luxembourg	1,584.39	324.22	1,908.61	855.00	845.00	1,700.00	208.61	-
30. Mexico	25,482.27	4,955.97	30,438.24	16,005.00	11,995.00	28,000.00	2,438.24	-

Annex IV (continued)

PROPORTIONATE SHARE OF COSTS AND CONTRIBUTIONS RECEIVED AS AT
30 SEPTEMBER 1991 IN RESPECT OF THE THIRD FINANCIAL PERIOD
(1 January - 31 December 1990)

	Proportionate share of cost $	Proportionate share of cost add. document. 1989 1/ $	Total proportionate share of cost $	Credit against assessment 2/ $	Contributions received in 1990 $	Total contributions for 1990 $	Total contributions due $	Credit against 1992 assessment 3/ $
31. Netherlands	44,759.01	8,707.69	53,466.70	-	48,900.00	48,900.00	4,566.70	-
32. New Zealand	6,469.59	-	6,469.59	-	7,100.00	7,100.00	-	630.41
33. Norway	14,919.67	2,894.84	17,814.51	9,701.00	6,599.00	16,300.00	1,514.51	-
34. Panama	528.13	92.63	620.76	-	Not yet received	-	620.76	-
35. Peru	1,584.39	324.22	1,908.61	-	Not yet received	-	1,908.61	-
36. Philippines	2,376.58	463.17	2,839.75	1,729.00	1,444.20	3,173.20	-	333.45
37. Poland	15,183.74	-	15,183.74	-	16,600.00	16,600.00	-	1,416.26
38. Portugal	4,885.20	949.51	5,834.71	-	5,300.00	5,300.00	534.71	-
39. Senegal	264.06	46.32	310.38	-	106.71	106.71	203.67	-
40. Spain	52,813.00	10,282.48	63,095.48	36,424.00	21,276.00	57,700.00	5,395.48	-
41. Sweden	32,744.06	6,368.65	39,112.71	22,451.00	13,349.00	35,800.00	3,312.71	-
42. Switzerland	29,311.21	5,720.21	35,031.42	20,133.00	11,867.00	32,000.00	3,031.42	-
43. Togo	264.06	46.32	310.38	185.43	Not yet received	185.43	124.95	-
44. Tunisia	792.19	162.11	954.30	-	900.00	900.00	54.30	-
45. Turkey	8,714.14	1,690.59	10,404.73	-	9,254.32	9,254.32	1,150.41	-
46. Uganda	264.06	46.32	310.38	224.00	Not yet received	224.00	86.38	-
47. Ukrainian Soviet Socialist Republic	33,932.35	6,600.24	40,532.59	23,019.00	13,981.00	37,000.00	3,532.59	-
48. Union of Soviet Socialist Republics	270,930.71	52,686.13	323,616.84	125,882.00	169,718.00	295,600.00	28,016.84	-
49. United Kingdom	131,768.46	25,636.72	157,405.18	-	143,800.00	143,800.00	13,605.18	-
50. Uruguay	1,056.26	208.43	1,264.69	731.00	1,044.00	1,775.00	-	510.31
Total	1,320,324.89	231,587.41	1,551,912.30	490,879.72	861,722.05	1,352,601.77	207,722.53	8,412.00

1/ Costs incurred for processing of additional documentation related to second financial period (1989) as per paragraph 7 of the report.

2/ This credit results from over-assessments relating to the first financial period (26 June 1987-31 December 1988) as shown in Annex II to document CAT/SP/8.

3/ In accordance with paragraph 29 of document CAT/SP/4, these amounts will be credited to the assessments for the fifth financial period (1992).

Annex V

ESTIMATED PROGRAMME BUDGET IN RESPECT OF THE FOURTH FINANCIAL PERIOD
(1 January - 31 December 1991)

Resource Requirements	Estimated Budget for 1991 (US$)
A. Conference-servicing requirements	
Sixth session of the Committee against Torture (22 April - 3 May 1991) 1/ 2/	541,100
Seventh session of the Committee against Torture (11 - 22 November 1991) 1/ 2/	440,700
Third meeting of the States Parties to the Convention against Torture (26 November 1991) 2/ 3/	38,000
B. Travel and subsistence of experts Travel and subsistence of the 10 members of the Committee against Torture in connection with the holding of the sixth and seventh sessions of the Committee in 1991. 4/	79,200
C. Staffing requirements 36 work-months of professional and general service staff resources as may be required during the financial period to deal with the preparatory work and the servicing of the two annual sessions of the Committee against Torture and the Third Meeting of the States parties to the Convention. 2/ 5/	238,300
Subtotal	1,337,300
D. Programme support costs (13% of expenditure to be incurred, i.e. 13% of 1,337,300)	173,800
Total	1,511,100

1/ As provided for under Rule 2 of the Rules of Procedure of the Committee against Torture.

2/ As provided for under paragraphs 3 and 5 of Article 18 of the Convention against Torture.

3/ As provided for under paragraph 3 of Article 17 of the Convention.

4/ As provided for under paragraph 7 of Article 17 of the Convention.

5/ Staffing requirements for 1991 have been established by the Centre for Human Rights on the basis of estimated requirements for the first financial period of activities under the Convention (one P-4, one P-2 and one GS), as set out in paragraph 23 of document CAT/SP/4.

Annex VI

APPORTIONMENT OF ESTIMATED COSTS AND CONTRIBUTIONS RECEIVED AS AT 30 SEPTEMBER 1991
IN RESPECT OF THE FOURTH FINANCIAL PERIOD
(1 January - 31 December 1991)

	Proportionate share of costs	Credit against 1991 assessment 1/	Net 1991 assessment	Balance of credit 2/	CONTRIBUTIONS RECEIVED
	US$	US$	US$	US$	US$
1. Afghanistan	302	100.17	201.83	-	300
2. Algeria	3,900	-	3,900.00	-	Not yet received
3. Argentina	17,600	-	17,600.00	-	Not yet received
4. Australia	41,500	-	41,500.00	-	47,988.97
5. Austria	19,600	26,049.97	-	6,449.97	N/A
6. Belize	302	388.17	-	86.17	N/A
7. Brazil	38,400	-	38,400.00	-	Not yet received
8. Bulgaria	3,900	1,709.81	2,190.19	-	Not yet received
9. Byelorussian Soviet Socialist Republic	8,800	3,772.20	5,027.80	-	Not yet received
10. Cameroon	302	420.16	-	118.16	N/A
11. Canada	82,000	107,378.27	-	25,378.27	N/A
12. Chile	2,100	2,293.49	-	193.49	N/A
13. China	21,000	27,834.88	-	6,834.88	N/A
14. Colombia	3,800	-	3,800.00	-	5,053.95
15. Federative Republic Czech and Slovak	17,500	25,112.40	-	7,612.40	N/A
16. Denmark	18,300	25,820.98	-	7,520.98	N/A
17. Ecuador	756	1,108.58	-	352.58	N/A
18. Egypt	1,815	2,405.33	-	590.33	N/A
19. Finland	13,500	-	13,500.00	-	13,493.02
20. France	165,600	225,773.61	-	60,173.61	N/A
21. Germany	248,000	47,428.05	200,571.95	-	248,000.00
22. Greece	10,600	4,555.77	6,044.23	-	Not yet received
23. Guatemala	604	-	604.00	-	Not yet received
24. Guinea	302	-	302.00	-	Not yet received
25. Guyana	302	-	302.00	-	Not yet received
26. Hungary	5,600	7,915.97	-	2,315.97	N/A
27. Italy	106,000	86,871.13	19,128.87	-	19,128.87
28. Libyan Arab Jamahiriya	7,400	-	7,400.00	-	Not yet received
29. Liechtenstein	302	-	302.00	-	302.00
30. Luxembourg	1,650	1,617.16	32.84	-	32.84
31. Malta	302	-	302.00	-	302.00
32. Mexico	25,000	16,611.44	8,388.56	-	8,388.56
33. Netherlands	43,700	35,775.08	7,924.92	-	7,924.92
34. New Zealand	6,300	-	6,300.00	-	6,300.00
35. Norway	14,500	18,810.34	-	4,310.34	N/A
36. Panama	604	-	604.00	-	Not yet received
37. Paraguay	756	-	756.00	-	756.00
38. Peru	1,650	-	1,650.00	-	Not yet received
39. Philippines	2,400	890.36	1,509.64	-	Not yet received
40. Poland	14,800	-	14,800.00	-	14,800.00
41. Portugal	4,840	3,907.39	932.61	-	932.61
42. Romania	4,987	-	4,987.00	-	4,896.64
43. Senegal	302	-	302.00	-	Not yet received
44. Somalia	302	-	302.00	-	Not yet received
45. Spain	51,500	22,334.70	29,165.30	-	29,166.00
46. Sweden	32,100	44,620.42	-	12,520.42	N/A
47. Switzerland	28,500	39,988.42	-	11,488.42	N/A
48. Togo	302	-	302.00	-	Not yet received
49. Tunisia	756	1,108.58	-	352.58	N/A
50. Turkey	8,400	11,859.21	-	3,459.21	N/A
51. Uganda	302	-	302.00	-	Not yet received
52. Ukrainian Soviet Socialist Republic	33,000	14,336.56	18,663.44	-	Not yet received
53. Union of Soviet Socialist Republics	264,400	114,438.92	149,961.08	-	Not yet received
54. United Kingdom	128,600	105,299.49	23,300.51	-	23,300.51
55. Uruguay	1,060	452.75	607.25	.	338.81
Total	1,511,100	1,028,989.76	631,868.02	149,757.78	431,405.70

1/ This credit results from over-assessments under the second financial period (1989).

2/ This balance will be credited to the 1992 assessments.

Annex VII

ESTIMATED PROGRAMME BUDGET IN RESPECT OF THE FIFTH FINANCIAL PERIOD
(1 January - 31 December 1992)

Resource Requirements	Estimated Budget for 1992 (US$)
A. Conference-servicing requirements	
Eighth session of the Committee against Torture (27 April - 8 May 1992) 1/ 2/	720,200
Ninth session of the Committee against Torture (9 - 20 November 1992) 1/ 2/	574,600
Sub-total	1,294,800
B. Travel and subsistence of experts Travel and subsistence of the 10 members of the Committee against Torture in connection with the holding of the eighth and ninth sessions of the Committee in 1992. 3/	112,000
C. Staffing requirements 48 work-months of professional and general service (GS) staff resources as may be required during the financial period to deal with the preparatory work and the servicing of the two annual sessions of the Committee against Torture. 2/ 4/	336,700
Sub-total A + B + C	1,743,500
D. Programme support costs (13% of estimated expenditure to be incurred, i.e. 13% of $1,743,500)	226,700
Total	1,970,200

1/ As provided for under Rule 2 of the Rules of Procedure of the Committee against Torture.

2/ As provided for under paragraphs 3 and 5 of Article 18 of the Convention against Torture.

3/ As provided for under paragraph 7 of Article 17 of the Convention.

4/ Staffing requirements for 1992 have been established by the Centre for Human Rights on the basis of estimated requirements for the first financial period of activities under the Convention (one P-4, one P-2 and one GS) as set out in paragraph 23 of document CAT/SP/4, with the addition of one GS staff due to the increased workload.

Annex VIII

APPORTIONMENT OF ESTIMATED COSTS IN RESPECT
OF THE FIFTH FINANCIAL PERIOD
(1 January - 31 December 1992)

	Scale of assessment % 1/	%	Proportionate share of cost $	Credit against 1992 assessment 2/ $	Credit against 1992 assessment 3/ $	Total credit against assessment $	Net assessment due $
1. Afghanistan	0.01	0.02	390	-	-	-	390.00
2. Algeria	0.15	0.26	5,120	406.99	-	406.99	4,713.01
3. Argentina	0.66	1.14	22,460	-	-	-	22,460.00
4. Australia	1.57	2.70	53,200	3,885.54	-	3,885.54	49,314.46
5. Austria	0.74	1.27	25,020	-	6,449.97	6,449.97	18,570.03
6. Belize	0.01	0.02	390	-	86.17	86.17	303.83
7. Belorus Republic of)	0.33	0.57	11,230	-	-	-	11,230.00
8. Brazil	1.45	2.50	49,260	-	-	-	49,260.00
9. Bulgaria	0.15	0.26	5,120	-	-	-	5,120.00
10. Cameroon	0.01	0.02	390	-	118.16	118.16	271.84
11. Canada	3.09	5.32	104,810	-	25,378.27	25,378.27	79,431.73
12. Chile	0.08	0.14	2,760	-	193.49	193.49	2,566.51
13. China	0.79	1.36	26,790	-	6,834.88	6,834.88	19,955.12
14. Colombia	0.14	0.24	4,730	-	-	-	4,730.00
15. Cyprus	0.02	0.03	590	-	-	-	590.00
16. Federative Rep. Czech and Slovak	0.66	1.14	22,460	-	7,612.40	7,612.40	14,847.60
17. Denmark	0.69	1.19	23,450	-	7,520.98	7,520.98	15,929.02
18. Ecuador	0.03	0.05	990	-	352.58	352.58	637.42
19. Egypt	0.07	0.12	2,360	-	590.33	590.33	1,769.67
20. Finland	0.51	0.88	17,340	1,229.04	-	1,229.04	16,110.96
21. France	6.25	10.76	211,990	-	60,173.61	60,173.61	151,816.39
22. Germany	9.36	16.11	317,400	-	-	-	317,400.00
23. Greece	0.40	0.69	13,590	-	-	-	13,590.00
24. Guatemala	0.02	0.03	590	-	-	-	590.00
25. Guinea	0.01	0.02	390	-	-	-	390.00
26. Guyana	0.01	0.02	390	-	-	-	390.00
27. Hungary	0.21	0.36	7,090	-	2,315.97	2,315.97	4,774.03
28. Italy	3.99	6.87	135,350	-	-	-	135,350.00
29. Libyan Arab Jam.	0.28	0.48	9,460	-	-	-	9,460.00
30. Liechtenstein	0.01	0.02	390	-	-	-	390.00
31. Luxembourg	0.06	0.10	1,970	-	-	-	1,970.00
32. Malta	0.01	0.02	390	-	-	-	390.00
33. Mexico 4/	0.94	1.62	31,920	-	-	-	31,920.00
34. Nepal	0.01	0.02	390	-	-	-	390.00
35. Netherlands	1.65	2.84	55,950	-	-	-	55,950.00
36. New Zealand	0.24	0.41	8,080	630.41	-	630.41	7,449.59
37. Norway	0.55	0.95	18,720	-	4,310.34	4,310.34	14,409.66
38. Panama	0.02	0.03	590	-	-	-	590.00
39. Paraguay	0.03	0.05	990	-	-	-	990.00
40. Peru	0.06	0.10	1,970	-	-	-	1,970.00
41. Philippines	0.09	0.15	2,960	333.45	-	333.45	2,626.55
42. Poland	0.56	0.96	18,910	1,416.26	-	1,416.26	17,493.74
43. Portugal	0.18	0.31	6,110	-	-	-	6,110.00
44. Romania	0.19	0.33	6,500	-	-	-	6,500.00
45. Senegal	0.01	0.02	390	-	-	-	390.00
46. Somalia	0.01	0.02	390	-	-	-	390.00
47. Spain	1.95	3.36	66,200	-	-	-	66,200.00
48. Sweden	1.21	2.08	40,980	-	12,520.42	12,520.42	28,459.58
49. Switzerland	1.08	1.86	36,650	-	11,488.42	11,488.42	25,161.58
50. Togo	0.01	0.02	390	-	-	-	390.00
51. Tunisia	0.03	0.05	990	-	352.58	352.58	637.42
52. Turkey	0.32	0.55	10,840	-	3,459.21	3,459.21	7,380.79

Annex VIII (continued)

	Scale of assessment % 1/	%	Proportionate share of cost $	Credit against 1992 assessment 2/ $	Credit against 1992 assessment 3/ $	Total credit against assessment $	Net assessment due $
53. Uganda	0.01	0.02	390	-	-	-	390.00
54. Ukraine	1.25	2.15	42,360	-	-	-	42,360.00
55. Union of Soviet Socialist Rep.	9.99	17.19	338,680	-	-	-	338,680.00
56. United Kingdom	4.86	8.36	164,710	-	-	-	164,710.00
57. Uruguay	0.04	0.07	1,380	510.31	-	510.31	869.69
58. Venezuela	0.57	0.98	19,310	-	-	-	19,310.00
59. Yugoslavia	0.46	0.79	15,560	-	-	-	15,560.00
TOTAL	58.09	100.00	1,970,170	8,412.00	149,757.78	158,169.78	1,812,000.22

1/ This scale of assessment is based on General Assembly resolution 43/223. 1992 assessment notices will be based on the revised scale to be adopted by the General Assembly at its forty-sixth session.

2/ This credit results from over-assessments related to the third financial period (1990).

3/ This credit represents the balance of credit against the 1991 assessments as per paragraphs 6 and 9 of this report and Annex VI thereof.

4/ Mexico has already paid an amount of $2,127.25 against the 1992 assessment.

Annex IX

ESTIMATED PROGRAMME BUDGET IN RESPECT OF THE SIXTH FINANCIAL PERIOD
(1 January - 31 December 1993)

Resource Requirements	Estimated Budget for 1993 ($US)
A. Conference-servicing requirements	
Tenth session of the Committee against Torture (19-30 April 1993) 1/ 2/	740,000
Eleventh session of the Committee against Torture (8 - 19 November 1993) 1/ 2/	594,700
Fourth meeting of the States Parties to the Convention against Torture (24 November 1993) 2/ 3/	56,200
Sub-total	1,390,900
B. Travel and subsistence of experts Travel and subsistence of the 10 members of the Committee against Torture in connection with the holding of the tenth and eleventh sessions of the Committee in 1993. 4/	116,500
C. Staffing requirements 48 work-months of professional and general service (GS) staff resources as may be required during the financial period to deal with the preparatory work and the servicing of the two annual sessions of the Committee against Torture and the Fourth Meeting of the States parties to the Convention. 2/ 5/	342,600
Sub-total A + B + C	1,850,000
D. Programme support costs (13% of estimated expenditure to be incurred, i.e. 13% of $1,850,000)	240,500
Total	2,090,500

1/ As provided for under Rule 2 of the Rules of Procedure of the Committee against Torture.

2/ As provided for under paragraphs 3 and 5 of Article 18 of the Convention against Torture.

3/ As provided for under paragraph 3 of Article 17 of the Convention.

4/ As provided for under paragraph 7 of Article 17 of the Convention.

5/ Staffing requirements for 1993 have been established by the Centre for Human Rights on the basis of estimated requirements for the first financial period of activities under the Convention (one P-4, one P-2 and one GS) as set out in paragraph 23 of document CAT/SP/4, with the addition of one GS staff due to the increased workload.

Annex X

CONTRIBUTIONS IN ARREARS AS AT 30 SEPTEMBER 1991 IN RESPECT OF THE FOUR FINANCIAL PERIODS OF THE CONVENTION

	First financial period (26/6/87-31/12/88) $	Second financial period (1/1-31/12/89) $	Third financial period (1/1-31/12/90) $	Fourth financial period (1/1-31/12/91) $
1. Algeria				3,900.00
2. Argentina	5,443.00	8,387.60	17,956.42	17,600.00
3. Belize			40.06	
4. Brazil			39,345.68	38,400.00
5. Bulgaria				2,190.19
6. Byelorussian Soviet Socialist Rep.				5,027.80
7. Chile			2,112.52	
8. Ecuador			792.19	
9. Greece			10,826.66	6,044.23
10. Guatemala			528.13	604.00
11. Guinea			264.06	302.00
12. Guyana		111.83	264.06	302.00
13. Libyan Arab Jamahiriya			7,657.88	7,400.00
14. Panama	173.00	223.66	528.13	604.00
15. Peru		782.84	1,584.39	1,650.00
16. Philippines				1,509.64
17. Senegal	98.00		157.35 1/	302.00
18. Somalia				302.00
19. Togo		111.83	78.63	302.00
20. Uganda		111.83	40.06	302.00
21. Ukrainian Soviet Socialist Rep.				18,663.44
22. Union of Soviet Socialist Rep.				149,961.08
Total	5,714.00	9,729.59	82,176.22	255,366.38

1/ An amount of $106.71 has been paid. $157.35 remain outstanding against the proportionate share of $264.06 for the 1990 expenditures.